

Tri-Cities Tourism Promotion Area (TPA) Lodging Charge Rate Change

Effective January 1, 2014, the Tri-Cities Tourism Promotion Area (TPA) has adopted an ordinance authorizing an increase in the rate of special assessments (lodging charges) within the established TPA. The Tri-Cities TPA lodging charge will increase to two dollars (\$2.00) per room per night of stay. Lodging businesses within the TPA with 40 or more rooms must collect the lodging charge from persons who purchase lodging.

The Tri-Cities TPA encompasses the City of Kennewick, the City of Richland, and the City of Pasco.

What to Collect and Report:

Tri-Cities lodging businesses within the TPA are identified in the following chart:

| Location | Location Code | TPA Charge |
|-----------|---------------|-------------------------------|
| Kennewick | 0302 | \$2.00 per room/night of stay |
| Richland | 0304 | \$2.00 per room/night of stay |
| Pasco | 1104 | \$2.00 per room/night of stay |

Lodging Facilities that Report the TPA Lodging Charge:

“Lodging businesses,” for the purpose of this charge, include hotels, motels, and bed and breakfast facilities located within the Tri-Cities TPA with forty (40) or more lodging units. Examples of lodging businesses that do **not** need to collect the charge are:

- Educational institutions which sell overnight lodging to persons other than students.
- Private lodging houses, dormitories, and bunkhouses operated by or on behalf of business and industrial firms or students which are not held out to the public as a place where sleeping accommodations may be obtained.
- Guest ranches or summer camps which, in addition to supplying meals and lodging, offer special recreation facilities and instruction in sports, boating, riding, and outdoor living.

How to Report:

- **If you report using E-file**, the TPA lodging charge will be available in the Lodging Section.
- **If you report using the Combined Excise Tax Return**, you will report the TPA lodging charge on page 2 of the return.

Example:

Below is an example of how to report.

Tourism Promotion Area Lodging Charge [170]

$$\begin{array}{c}
 \text{Location Code} \quad \text{Number of Units/Days} \quad \text{Unit/Day Rate Charged} \quad \text{Total Charges Due} \\
 1. \quad \boxed{0} \boxed{3} \boxed{0} \boxed{2} \quad \boxed{} \boxed{} \boxed{8} \boxed{0} \boxed{0} \quad \times \quad \boxed{2} \boxed{0} \boxed{0} \quad = \quad \boxed{} \boxed{} \boxed{1} \boxed{6} \boxed{0} \boxed{0} \boxed{0} \boxed{0}
 \end{array}$$

To determine the proper codes and rates of local sales tax, you may access our Tax Rate Lookup Tool located at dor.wa.gov. On the home page, click on the **Find a sales tax rate (GIS)** link.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our website at dor.wa.gov or call the Department of Revenue at 1-800-647-7706.

State of Washington
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.